THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19278 OF 2007

Dated 11th September, 2007

Between:

M/s Usha Mullapudi Cardiac Centre … Petitioner

and

The Commercial Tax Officer and
Two others … Respondents

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AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19278 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The case of the petitioner is that pending appeals before the second respondent, he filed applications for stay before the second respondent, which were rejected on 05-07-2007. Against that order he filed revisions before the third respondent, which have been heard on 31-08-2007, but no orders have been passed so far. In the meantime, the first respondent is insisting for payment of the disputed tax and penalty and contemplating to take coercive steps for recovery of the same. Hence, he has approached this Court by way of this writ petition.

We have gone through the record. Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

We feel that the interest of justice would be met if stay of recovery of disputed tax and penalty is granted pending appeals subject to deposit of 50% of the disputed tax and 25% of the penalty. Therefore, we direct that there shall be stay of recovery of the disputed tax and penalty subject to the petitioner depositing
50% of the disputed tax and 25% of the penalty, within a period of four weeks. For four weeks, there shall be an unconditional stay of recovery and the stay shall continue till disposal of the appeals, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeals. However, if the petitioner has already paid any amount towards the disputed tax and penalty, while calculating the 50% of the disputed tax and 25% of the penalty, the amounts already paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No order as to costs.

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Bilal Nazki,J

Dated 11th September, 2007

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Ramesh Ranganathan,J

***Note*:** Issue wire at party's cost

(b/o)

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